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Attorneys for Jeffrey Lew Liddle Debtor and Debtor in Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re
JEFFREY LEW LIDDLE,
Debtor

X
: Chapter 11
:
: Case No. 19-10747 (SHL)
:
: Jointly Administered with 19-12346 (SHL)
:
X-----

**NOTICE OF MONTHLY STATEMENT OF FOLEY HOAG LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS COUNSEL TO THE DEBTOR AND DEBTOR IN
POSSESSION FOR THE PERIOD FROM
OCTOBER 1, 2019 THROUGH OCTOBER 31, 2019**

Name of Applicant:	Foley Hoag LLP
Authorized to Provide Services to:	Debtor and Debtor in Possession
Date of Retention:	July 23, 2019, <i>nunc pro tunc</i> to April 27, 2019 [Docket No. 139]
Period for Which Compensation and Expense Reimbursement is Sought:	October 1, 2019 through October 31, 2019
Amount of Compensation Requested:	\$ 41,872.95
Less 20% Holdback:	\$ 8,374.59
Net of Holdback:	\$ 33,498.36
Amount of Expense Reimbursement Requested:	\$ 876.63
Total Compensation (Net of Holdback) and Expense Reimbursement Requested:	\$ 34,374.99

In accordance with the *Order Under Bankruptcy Code Sections 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated September 4, 2019 [Docket No. 166] (the “Interim Compensation Order”), Foley Hoag LLP (“Foley Hoag”) hereby submits this monthly statement (the “Monthly Statement”), seeking compensation for services rendered and reimbursement of expenses incurred as counsel to the Debtor, for the period from October 1, 2019 through October 31, 2019 (the “Monthly Period”). By this Monthly Statement, Foley Hoag seeks payment in the amount of \$34,374.99, which comprises (i) 80% of the total amount of compensation sought for actual and necessary services rendered during the Monthly Period and (ii) reimbursement of 100% of actual and necessary expenses incurred in connection with such services.

SERVICES RENDERED AND EXPENSES INCURRED

1. Attached hereto as **Exhibit A** is a summary of Foley Hoag professionals by individual, setting forth the (a) name and title of each individual who provided services during the Monthly Period, (b) aggregate hours spent by each individual, (c) hourly billing rate for each such individual at Foley Hoag’s current billing rates, (d) amount of fees earned by each Foley Hoag professional, and (e) year of bar admission for each attorney. The blended hourly billing rate of Foley Hoag timekeepers during the Monthly Period is approximately \$440.77.
2. Attached hereto as **Exhibit B** is a summary of the services rendered and compensation sought, by project category, for the Monthly Period.
3. Attached hereto as **Exhibit C** is a summary of expenses incurred and reimbursement sought, by expense type, for the Monthly Period
4. Attached hereto as **Exhibit D** are itemized time records of Foley Hoag professionals for the Monthly Period and summary materials related thereto.

5. Attached hereto as **Exhibit E** is an itemized record of all expenses for the Monthly Period.

6. Attached hereto as **Exhibit F** is a record showing the history of previous fee statements (with amounts paid).

NOTICE AND OBJECTION PROCEDURES

7. Notice of this Monthly Statement shall be given by hand or overnight delivery upon (a) the Debtor, Jeffrey Lew Liddle c/o Liddle & Robinson, L.L.P. 1177 Avenue of the Americas, 5th Floor, New York, New York 10036, (b) William K. Harrington, United States Trustee for Region 2, United States Department of Justice, Office of the United States Trustee, 201 Varick Street, Room 1006, New York, New York 10014, Attn.: Andrea B. Schwartz, Esq. (andrea.b.schwartz@usdoj.gov) (collectively, the “Notice Parties”), and (c) creditors who have made an appearance in the Debtor’s chapter 11 case.

8. Objections to this Monthly Statement, if any, must be served upon the Notice Parties, and by email, hand, or overnight delivery upon counsel to the Debtor and Debtor in Possession, Foley Hoag, LLP, 1301 Avenue of the Americas, 25th Floor, New York, New York 10019, Attn.: William F. Gray, Jr. (wgray@foleyhoag.com) and Alison Bauer (abauer@foleyhoag.com) no later than December 2, 2019 at 4:00 p.m. (prevailing Eastern Time) (the “Objection Deadline”), setting forth the nature of the objection and the specific amount of fees or expenses at issue.

9. If no objections to this Monthly Statement are received by the Objection Deadline, the Debtor shall promptly pay Foley Hoag 80% of the fees and 100% of the expenses identified in this Monthly Statement.

10. To the extent that an objection to this Monthly Statement is received on or before the Objection Deadline, the Debtor shall withhold payment of that portion of this Monthly Statement to which the objection is directed and promptly pay the remainder of the fees and expenses in the percentages set forth above. To the extent such an objection is not resolved, it shall be preserved and scheduled for consideration at the next interim fee application hearing.

Dated: New York, New York
November 22, 2019

FOLEY HOAG LLP

By: /s/ Alison D. Bauer
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*Attorneys for Jeffrey Lew Liddle
Debtor and Debtor-in-Possession*

Exhibit A

FOLEY HOAG LLP
Fee Summary for the Period
October 1, 2019 through October 31, 2019

Employee	Year of Admission	Year Fee Incurred	Hourly Rate	Hours Engaged	Total Value
Partners					
Bauer, Alison D.	1996	2019	\$900.00	8.5	\$7,650.00
Gray Jr., William F.	1981	2019	\$925.00	1.9	\$1,757.50
Licker, Michael	2010	2019	\$715.00	0.7	\$500.50
Partner Totals:				11.1	\$9,908.00
Associates					
Fullmer, James S.	2016	2019	\$505.00	37.6	\$18,988.00
Parkinson, Meredith S.	2011	2019	\$595.00	4.1	\$2,439.50
Teoh, Jin-Wen	2018	201	\$470.00	7.8	\$3,666.00
Associate Totals:					
Paralegals					
Kelly, Rachel		2019	\$335.00	34.4	\$11,524.00
Paralegal Totals:				34.4	\$11,524.00
			Total	95.0	\$46,525.50
			Less Discount Applied		(\$4,625.50)
			Total Fees		\$41,872.95

Employee		Hours Billed	Amount
B100.B110 Case Administration			
3152	Bauer, Alison D.	3.5	\$2,835.00
2653	Fullmer, James S.	18.9	\$8,590.05
3153	Gray Jr., William F.	0.7	\$582.75
3218	Kelly, Rachel	13.8	\$4,160.70
2187	Licker, Michael	0.7	\$450.45
3116	Parkinson, Meredith S.	2.7	\$1,445.85
3232	Teoh, Jiun-Wen Bob	1.3	\$549.90
B100.B110 Case Administration Total:			41.6 \$18,614.70
B100.B140 Relief from Stay/Adequate Protection Proceedings			
3218	Kelly, Rachel	1.0	\$301.50
3116	Parkinson, Meredith S.	0.1	\$53.55
B100.B140 Relief from Stay/Adequate Protection Proceedings Total:			1.1 \$355.05
B100.B160 Fee/Employment Applications			
3152	Bauer, Alison D.	2.8	\$2,268.00
3153	Gray Jr., William F.	0.6	\$499.50
3218	Kelly, Rachel	11.5	\$3,467.25
3116	Parkinson, Meredith S.	1.3	\$696.15
3232	Teoh, Jiun-Wen Bob	1.8	\$761.40
B100.B160 Fee/Employment Applications Total:			18.0 \$7,692.30
B100.B185 Assumption/Rejection of Leases and Contracts			
2653	Fullmer, James S.	0.8	\$363.60
B100.B185 Assumption/Rejection of Leases and Contracts Total:			0.8 \$363.60
B100.B190 Other Contested Matters (excluding assumption/rejection motions)			
3152	Bauer, Alison D.	2.2	\$1,782.00
2653	Fullmer, James S.	17.9	\$8,135.55
3153	Gray Jr., William F.	0.6	\$499.50
3218	Kelly, Rachel	8.1	\$2,442.15
3232	Teoh, Jiun-Wen Bob	4.7	\$1,988.10
B100.B190 Other Contested Matters (excluding assumption/rejection motions) Total:			33.5 \$14,847.30
Grand Total:			95.0 \$41,872.95

Exhibit B

FOLEY HOAG LLP

**Fee Summary for the Period
October 1, 2019 through October 31, 2019**

By Project Category

Project Category	Hours Engaged	Total Value
Assumption/Rejection of Leases and Contracts	0.8	\$363.60
Case Administration	41.6	\$18,614.70
Fee/Employment Applications	18.0	\$7,692.30
Other Contested Matters (excluding assumption/rejection motions)	33.5	\$14,847.30
Relief from Stay/Adequate Protection Proceedings	1.1	\$355.05
Total	95.0	\$41,872.95

Exhibit C

FOLEY HOAG LLP

**Expense Summary for the Period
October 1, 2019 through October 31, 2019**

Expense Category	Costs Billed
In-House B&W Printing - Outsourced	\$4.32
In-House Photocopying	\$73.32
Tabs	\$13.60
Document Production 1-999	\$39.36
Secretarial Overtime	\$570.00
Total	\$876.63

Exhibit D

FOLEY HOAG LLP

Detailed Time Records October 1, 2019 through October 31, 2019

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Professional Services Rendered:

Date	Timekeeper	Task	Activity	Narrative	Hours
10/01/19	J. Fullmer	B110		Attention to schedules and statements.	1.0
10/01/19	M. Parkinson	B160		Review and comment on EisnerAmper fee statements and provide notice information re same (.5); discuss status of Foley statements with R. Kelly (.3).	0.8
10/01/19	J. Teoh	B190		Drafted motion to further exclusivity deadline and notice of motion.	2.8
10/01/19	R. Kelly	B110		Revise agenda and prepare binder of case status documents for W. Gray	1.0
10/01/19	R. Kelly	B160		Emails with M. Parkinson and J. Distasio re billing entries	0.3
10/01/19	R. Kelly	B110		Update calendar and schedule team meeting	0.1
10/03/19	A. Bauer	B110		Foley Hoag team meeting regarding various issues.	0.2
10/03/19	A. Bauer	B190		Review and revise motion to extend exclusivity and emails to J. Teoh re same.	0.6
10/03/19	W. Gray Jr.	B110		Team meeting re ongoing litigation and case administration matters.	0.2
10/03/19	M. Licker	B110		Attend team strategy meeting.	0.2
10/03/19	J. Fullmer	B110		Attend team meeting on case status.	0.2
10/03/19	M. Parkinson	B110		Attend team planning meeting	0.2
10/03/19	J. Teoh	B110		Conference with W Gray, A Bauer, M Licker, M Parkinson, J Fullmer and R Kelly to discuss ongoing issues regarding case administration.	0.2

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10/03/19	R. Kelly	B110	Update meeting agenda and circulate (.3); Team meeting re case status (.2)	0.5
10/04/19	A. Bauer	B110	Review and revise notice and motion to extend exclusivity and emails to client, W. Gray and R. Kelly re same.	0.9
10/04/19	J. Fullmer	B190	Call with W. Gray regarding litigation issue.	0.1
10/06/19	J. Fullmer	B190	Legal research regarding litigation issue.	1.1
10/07/19	A. Bauer	B110	Follow up on exclusivity pleadings.	0.2
10/07/19	A. Bauer	B160	Review monthly fee statements prior to filing.	0.2
10/07/19	J. Fullmer	B190	Legal research regarding litigation issue.	2.6
10/07/19	M. Parkinson	B160	Coordinate filing of EisnerAmper fee statements.	0.2
10/07/19	J. Teoh	B110	Conference with J Liddle about edits to the Motion to Further Extend Exclusivity Period.	0.6
10/07/19	R. Kelly	B190	Revise and file motion to extend exclusivity	0.7
10/08/19	A. Bauer	B110	Discuss hearing dates with W. Gray (.1); review and revise notice of adjournment and discuss same with R. Kelly (.1).	0.2
10/08/19	A. Bauer	B110	Attention to pleadings filed in case including notice of appeal.	0.2
10/08/19	J. Fullmer	B190	Calls with W. Gray regarding litigation issues.	0.3
10/08/19	J. Teoh	B190	Researched whether debtor's counsel will need to disclose engagement of a majority owner of an unsecured creditor.	1.9
10/08/19	J. Teoh	B160	Drafted Gray Supplemental Declaration disclosing representation of majority owner of unsecured creditor.	1.6

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10/08/19	R. Kelly	B110	Emails with P. Rosehill re hardcopy service of recently filed documents (.2); review of docket re pending/outstanding motions and emails with W. Gray re same (.5); prepare motion tracking spreadsheet (.3); confer with A. Bauer re adjournment (.1)	1.1
10/08/19	R. Kelly	B190	Draft adjournment of Michael Barr Motion to Lift Stay and circulate to M. Licker, W. Gray, and A. Bauer; finalize and file to docket; call to chambers and emails to opposing counsel re same; prepare and send service email.	1.0
10/09/19	J. Fullmer	B185	Call with W. Gray regarding lease issue.	0.1
10/09/19	J. Fullmer	B185	Attention to lease issue.	0.2
10/09/19	J. Fullmer	B190	Call with M. Parkinson regarding litigation issue.	0.2
10/09/19	J. Fullmer	B190	Legal research regarding litigation issue.	2.7
10/09/19	J. Fullmer	B190	Call with W. Gray regarding litigation issue.	0.1
10/09/19	J. Fullmer	B110	Attention to case administration matters.	0.1
10/09/19	J. Teoh	B160	Revised Gray Supplemental Declaration and prepared for filing.	0.2
10/10/19	W. Gray Jr.	B160	Work on Torys fee application, confer with Chris Caparelli re same.	0.6
10/10/19	J. Fullmer	B110	Attention to case administration matters.	0.1
10/10/19	J. Fullmer	B190	Call with M. Parkinson regarding litigation issue.	0.1
10/10/19	J. Fullmer	B190	Legal research regarding litigation issue.	0.5
10/11/19	J. Fullmer	B110	Attention to schedules and statements.	0.1

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10/11/19	J. Fullmer	B185	Electronic correspondence with creditor regarding lease issue.	0.4
10/15/19	J. Fullmer	B110	Attention to case administration matters.	1.4
10/15/19	R. Kelly	B190	Prepare notice of hearing re Counsel Financial 2004 motion; circulate drafts; confer with A. Bauer re revisions; finalize and file to docket.	1.5
10/16/19	A. Bauer	B110	Team meeting.	0.5
10/16/19	W. Gray Jr.	B110	Liddle team meeting regarding outstanding litigation matters, cash collateral and related issues in the individual debtor case.	0.5
10/16/19	M. Licker	B110	Attend team strategy meeting.	0.5
10/16/19	J. Fullmer	B110	Attend team meeting regarding case status.	0.5
10/16/19	J. Fullmer	B190	Legal research regarding litigation issue.	2.4
10/16/19	M. Parkinson	B110	Attend team meeting to discuss strategy and planning.	0.5
10/16/19	J. Teoh	B110	Team conference with W Gray, A Bauer, M Licker, M Parkinson, J Fullmer, and R Kelly.	0.5
10/16/19	R. Kelly	B190	Prepare notice of hearing re Counsel Financial 2004 motion; circulate drafts to W. Gray, M. Licker, A. Bauer, and J. Fullmer; finalize notice of hearing and file to docket.	0.6
10/16/19	R. Kelly	B110	Prepare agenda for meeting and circulate to team (.5); attend team meeting re status of case (.5)	1.0
10/16/19	R. Kelly	B190	Prepare notice of hearing re LIG Capital 2004 motion and circulate drafts to team	0.3
10/17/19	J. Fullmer	B190	Call with W. Gray regarding litigation issues.	0.5

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10/17/19	J. Fullmer	B110	Attention to schedules and statements (1.1); emails with R. Kelly re case status (.3).	1.4
10/17/19	J. Fullmer	B190	Legal research regarding litigation issues.	1.9
10/17/19	R. Kelly	B190	Finalize, circulate, and file notice of hearing re LIG Capital 2004 motion	0.5
10/17/19	R. Kelly	B110	Emails with J. Fullmer re case management (.3); draft and circulate certificate of service of recent filings (.7).	1.0
10/18/19	J. Fullmer	B110	Attention to schedules and statements.	0.6
10/18/19	J. Fullmer	B110	Call with A. Bauer regarding case administration matters.	0.4
10/18/19	J. Fullmer	B110	Attention to case administration matters.	1.0
10/18/19	R. Kelly	B110	Confer with P. Rosehill to confirm service dates (.3); finalize and file certificate of service (.3)	0.6
10/18/19	R. Kelly	B110	Draft and circulate notice of appearance re M. Licker	0.5
10/18/19	R. Kelly	B110	Draft agenda for 10/24 omnibus hearing; emails with team re same.	0.2
10/19/19	J. Fullmer	B110	Attention to schedules and statements.	1.3
10/20/19	J. Fullmer	B110	Attention to schedules and statements.	5.6
10/21/19	A. Bauer	B110	Analysis of issues regarding amended schedules (.7); call with M. Parkinson (.1).	0.8
10/21/19	J. Fullmer	B110	Attention to schedules and statements.	4.1
10/21/19	J. Fullmer	B110	Call with A. Bauer regarding case administration matters.	0.1
10/21/19	J. Fullmer	B110	Call with M. Parkinson regarding case administration matters.	0.2

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10/21/19	R. Kelly	B110	Draft and circulate agenda for 10/24 omnibus hearing	1.2
10/22/19	A. Bauer	B110	Emails to and from D. Wander and FH team re hearing dates and filings (.1); revision of agenda (.2).	0.3
10/22/19	J. Fullmer	B110	Attention to schedules and statements.	0.1
10/22/19	M. Parkinson	B160	Review and comment on EisnerAmper fee statement.	0.3
10/22/19	R. Kelly	B110	Revise agenda per emails with A. Bauer and M. Parkinson; Finalize and file to docket	2.0
10/22/19	R. Kelly	B160	Finalize and file notice of appearance of M. Licker	0.2
10/23/19	J. Fullmer	B110	Attention to schedules and statements.	0.3
10/23/19	J. Fullmer	B190	Attention to litigation issue.	2.0
10/23/19	J. Fullmer	B190	Call with A. Bauer regarding litigation issue.	0.1
10/23/19	M. Parkinson	B110	Preparation for 10/24 omnibus hearing.	2.0
10/23/19	R. Kelly	B110	Prepare index and prep documents for omnibus hearing binder	1.5
10/23/19	R. Kelly	B110	Emails with M. Licker and A. Bauer re 2004 Motion reply brief; finalize and file to docket; revise agenda and filed Amended Agenda to docket; prepare hardcopies to bring to court; draft certificates of service for recent filings.	1.0
10/24/19	J. Fullmer	B190	Attention to litigation matters.	0.9
10/24/19	R. Kelly	B190	Review appeal designations; confirm receipt of transcripts designated; review Local Rules and FRBP re appeals	1.2

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10/24/19	R. Kelly	B160	Review remaining time entries; emails with Billing Dep't, Data team, and P. Rosehill re same; revise monthly fee statements for April, May, June, July, and August; confirm revisions with A. Bauer.	1.7
10/25/19	J. Fullmer	B190	Attention to litigation matters.	0.2
10/25/19	J. Fullmer	B190	Call with A. Bauer regarding litigation matters.	0.2
10/25/19	R. Kelly	B140	Emails with M. Parkinson, C. Nigro, C. Escher, and A. Bauer re real estate title search (.3); research re title search and calls to prospective vendors (.4)	0.7
10/25/19	R. Kelly	B160	Work on monthly fee statements; review backup data and add to fee statements; emails with B. Frerichs re same; review with A. Bauer.	4.0
10/25/19	R. Kelly	B160	File and serve EisnerAmper monthly fee statement to docket	0.3
10/25/19	R. Kelly	B110	Update internal calendar per new deadlines	0.2
10/26/19	J. Fullmer	B190	Attention to litigation issue.	0.3
10/27/19	J. Fullmer	B190	Attention to litigation issue.	0.6
10/28/19	A. Bauer	B160	Review of fee application materials.	0.6
10/28/19	A. Bauer	B190	Review and analysis of research on claim on firm assets and guarantee thereof.	0.6
10/28/19	W. Gray Jr.	B190	Review Tara Liddle motion to dismiss counterclaim, particularly argument that counterclaim is property of the estate and Counsel Financial lacks standing.	0.6
10/28/19	J. Fullmer	B190	Attention to litigation matters.	0.8
10/28/19	J. Fullmer	B190	Call with W. Gray regarding litigation issue.	0.1

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10/28/19	R. Kelly	B160	Continue work on monthly fee statements; emails with B. Frerichs re back up data; discussions with A. Bauer re same	3.6
10/28/19	R. Kelly	B110	Emails with team re December omnibus hearing	0.1
10/28/19	R. Kelly	B190	Further research re appeals process; draft outline of process; emails with J. Fullmer re same	1.2
10/29/19	A. Bauer	B190	Attention to appeal by CF including review of statement of issues and designation and draft cross designation of items (1.0).	1.0
10/29/19	A. Bauer	B160	Review FoleyHoag monthly statements for May- August.	1.4
10/29/19	A. Bauer	B160	Confer with R. Kelly on May fee statement.	0.4
10/29/19	J. Fullmer	B190	Call with W. Gray regarding litigation issue.	0.1
10/29/19	R. Kelly	B110	Prepare agenda in advance of team meeting	0.7
10/29/19	R. Kelly	B160	Meeting with A. Bauer re further revisions	0.4
10/30/19	J. Fullmer	B110	Attention to schedules and statements.	0.2
10/30/19	M. Parkinson	B140	Correspondence with counsel to M&T re sale process for Hamptons property.	0.1
10/30/19	R. Kelly	B160	Further revisions to billing entries per A. Bauer	1.0
10/30/19	R. Kelly	B190	NY Dep't of State research and calls; confer with A. Bauer; prepare request letter to obtain law firm creation documents.	1.1
10/30/19	R. Kelly	B110	Emails with M. Parkinson and A. Bauer re title search; calls and emails with title search vendor re same.	0.4
10/30/19	R. Kelly	B110	Retrieve and circulate orders entered on docket	0.2

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10/31/19	A. Bauer	B110	Emails re property lien search.	0.1
10/31/19	A. Bauer	B160	Attention to need for supplemental affidavit for rate adjustments.	0.2
10/31/19	A. Bauer	B110	Attention to omnibus hearing date, review of draft pleadings and other scheduling matters.	0.1
10/31/19	J. Fullmer	B185	Attention to lease issue.	0.1
10/31/19	J. Fullmer	B110	Attention to case administration matters.	0.2
10/31/19	J. Fullmer	B190	Attention to litigation matters.	0.1
10/31/19	R. Kelly	B140	Emails with A. Bauer, M. Parkinson, and CSC Global re real estate title search	0.3
10/31/19	R. Kelly	B110	Call to chambers re December omnibus hearing; enter hearing date on calendar and circulate to team; prepare and file notice of hearing; emails with A. Bauer and M. Parkinson re same.	0.5
Less Discount Applied				(4,652.55)
TOTALS				95.0

Exhibit E

FOLEY HOAG LLP

Detailed Expense Records

Employee	Costs Billed
029 Express Delivery (FEDEX)	
3152 Bauer, Alison D.	\$141.58
3218 Kelly, Rachel	\$34.45
029 Express Delivery (FEDEX) Total:	\$176.03
050 In-House Photocopying	
3232 Teoh, Jiun-Wen Bob	\$4.32
050 In-House Photocopying Total:	\$4.32
055 In-House B&W Printing - Outsourced	
3218 Kelly, Rachel	\$73.32
055 In-House B&W Printing - Outsourced Total:	\$73.32
101B Tabs	
3218 Kelly, Rachel	\$13.60
101B Tabs Total:	\$13.60
101G Document Production 1-999	
3218 Kelly, Rachel	\$39.36
101G Document Production 1-999 Total:	\$39.36
122 Secretarial Overtime	
3153 Gray Jr., William F.	\$570.00
122 Secretarial Overtime Total:	\$570.00
206 Meals	
3218 Kelly, Rachel	\$0.00
3128 Rodriguez, May	\$0.00
3177 Rosehill, Phillip	\$0.00
206 Meals Total:	\$0.00
Grand Total:	\$876.63

Exhibit F

FOLEY HOAG LLP

History of Previous Fee Statements

Fee Statement Period	Amount Requested	Amount Paid	Docket No.
4/27/2019 – 5/31/2019	\$132,105.46		222
6/1/2019 – 6/30/2019	\$116,668.02		223
7/1/2019 – 7/31/2019	\$99,982.04		224
8/1/2019 – 8/31/2019	\$52,018.11		225
9/1/2019 – 9/30/2019	\$27,567.19		242